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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	307	182	489	257	746
10	ATTENDING PUPILS (OCTOBER 2011)	314	158	472	241	713
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	310.5	170.0	480.5 (66%)	249.0 (34%)	729.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	18.3 (17:1)	10.6 (16:1)	16.6 (15:1)	=	45.5	/	48.9	=	.93	X	2396,000	=	1470,665	757,615
B.	GUIDANCE	1.0 (315:1)	0.5 (315:1)	1.1 (225:1)	=	2.6	/	2.0	=	1.30	X	100,335	=	86,088	44,348
C.	LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	39,360	=	23,380	12,044
D.	HEALTH	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	54,136	=	32,157	16,565
E.	EDUCATION TECHS	3.5 (090:1)	1.9 (090:1)	1.1 (225:1)	=	6.5	/	7.4	=	.88	X	147,348	=	85,580	44,086
F.	LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.6 (450:1)	=	1.7	/	0.0	=	1.70	X	0	=	16,058	8,272
G.	CLERICAL	1.7 (180:1)	0.9 (180:1)	1.4 (180:1)	=	4.0	/	7.0	=	.57	X	212,513	=	79,947	41,185
H.	SCHOOL ADMIN.	1.1 (275:1)	0.6 (275:1)	0.9 (284:1)	=	2.6	/	4.0	=	.65	X	276,535	=	118,634	61,114

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		17,779	9,213
B.	Supplies and Equipment	346	478		166,253	119,022
C.	Professional Development	59	59		28,350	14,691
D.	Instructional Leadership Support	24	24		11,532	5,976
E.	Co- and Extra-Curricular Student	34	114		16,337	28,386
F.	System Administration/Support	220	220		105,710	54,780
G.	Operations & Maintenance	1,013	1,204		486,747	299,796

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	306,335	157,809
B.	Education & Library Technicians	36.00%	36,590	18,849
C.	Clerical	29.00%	23,185	11,944
D.	School Administrators	14.00%	16,609	8,556

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	57,908	29,833
16	Adjustment for Title I Revenues	-189,219	-97,476

17	TOTALS	2996,624	1646,607
18	E.P.S. RATES	6,236	6,613

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          524.0          241.0          765.0
      OCTOBER 2009         491.0          267.0          758.0
      APRIL 2010           497.0          265.0          762.0
      OCTOBER 2010         484.0          259.0          743.0
      APRIL 2011           490.0          253.0          743.0
      OCTOBER 2011         473.0          237.0          710.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                481.5 +      11.66 X        6,236.00    =    3,075,345.76
      9-12 PUPILS                245.0 +       8.66 X        6,613.00    =    1,677,453.58
      ADULT EDUC. COURSES AT .1    5.3          X        6,613.00    =    35,048.90
      K-8 EQUIV. INSTR. PUPILS    0.000        X        6,236.00    =     0.00
      9-12 EQUIV. INSTR. PUPILS    0.000        X        6,613.00    =     0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .7209    347.1 X .15 X        6,236.00    =    324,677.34
      9-12 DISADVANTAGED @ .7209    176.6 X .15 X        6,613.00    =    175,178.37
      K-8 LIMITED ENGLISH PROF.     0.0 X .700 X        6,236.00    =     0.00
      9-12 LIMITED ENGLISH PROF.     0.0 X .700 X        6,613.00    =     0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT        481.5 X        43.00    =    20,704.50
      9-12 STUDENT ASSESSMENT        245.0 X        43.00    =    10,535.00
      K-8 TECHNOLOGY RESOURCES       481.5 X        98.00    =    47,187.00
      9-12 TECHNOLOGY RESOURCES       245.0 X        296.00    =    72,520.00
      K-2 PUPILS                    178.5 X .10 X        6,236.00    =    111,312.60

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT    =    101,628.14
      9-12 SMALL SCHOOL ADJUSTMENT    =     0.00

OPERATING ALLOCATION                                5,651,591.19
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    5,482,043.45

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,482,043.45

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					964,398.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	28,377.00	X	101.10%	=	28,689.15
35	TRANSPORTATION - EPS ALLOCATION					512,531.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					69,317.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,574,936.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,056,980.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74			
	11/01/12 ADDN TO ELEM SCHOOL	363,430.00	93,238.99	456,668.99
	05/01/13 ADDN TO ELEM SCHOOL	0.00	99,518.04	99,518.04
42	TOTAL PRINCIPAL & INTEREST	363,430.00	192,757.03	556,187.03
43	APPROVED LEASES FOR 2011-12 - RSU 74 / MSAD 74			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 74 / MSAD 74			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 74 / MSAD 74			0.00
47	TOTAL DEBT SERVICE ALLOCATION			556,187.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,613,167.20

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL LOCAL
ALLOCATION CONTRIBUTION

	AVG. CAL.		OPERATING		DEBT		TOWN				
	YEAR	PUPILS	ALLOCATION		+	ALLOCATION	=	ALLOCATION			
ANSON	346.0	48.19%	3,668,785.27			0.00		3,668,785.27			
EMBDEN	124.5	17.34%	1,320,123.19			0.00		1,320,123.19			
NEW PORTLAND	80.5	11.21%	853,436.04			0.00		853,436.04			
SOLON	167.0	23.26%	1,770,822.69			0.00		1,770,822.69			
TOTAL		718.0						7,613,167.19			
	2011 STATE		MILL		TOWN		TOWN				
	VALUATION X		EXPECTATION =		CONTRIBUTION		OR ALLOCATION				
ANSON	127,900,000		7.800		997,620.00		3,668,785.27		997,620.00	28.50%	7.80M
EMBDEN	200,900,000		7.800		1,567,020.00		1,320,123.19		1,320,123.19	37.72%	6.57M
NEW PORTLAND	65,400,000		7.800		510,120.00		853,436.04		510,120.00	14.57%	7.80M
SOLON	86,200,000		7.800		672,360.00		1,770,822.69		672,360.00	19.21%	7.80M
TOTAL		480,400,000		3,747,120.00		7,613,167.19		3,500,223.19	100.00%	7.29M	

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,500,223.19	4,112,944.01
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,500,223.19	4,112,944.01
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
59E	LESS MAINECARE SEED - PRIVATE			71,244.68
59E	LESS MAINECARE SEED - PUBLIC			1,115.85
60	A D J U S T E D S T A T E C O N T R I B U T I O N			4,040,583.48
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 45.98% STATE SHARE % = 54.02%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.93% STATE SHARE % = 53.07%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	7,782,714.94		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	290,366.37	298,958.49	0.00	0.00
August	290,366.37	298,958.49	0.00	0.00
September	290,366.37	298,958.50	0.00	0.00
October	290,366.37	298,958.50	0.00	0.00
November	290,366.37	295,208.42	456,668.99	456,668.99
December	290,366.37	295,208.42	0.00	0.00
January	290,366.37	295,208.42	0.00	0.00
February	290,366.37	295,208.42	0.00	0.00
March	290,366.37	287,522.18	0.00	0.00
April	290,366.37	287,150.23	0.00	0.00
May	290,366.37	0.00	99,518.04	99,518.04
June	290,366.38	0.00	0.00	0.00
Total	3,484,396.45	2,951,340.07	556,187.03	556,187.03